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ABSTRACT

The Jefferson County School District 509-J (Madras, Oregon), the Warm Springs Confederated Tribes, and selected community leaders cooperated in a 1979 study to determine the financial impact of the Warm Springs community on the district's budget and to provide reliable financial information for planning purposes. A task force gathered data dating from 1959 to the present and coinciding with the formation of joint educational responsibilities between the district and the Tribes. District revenue sources included property taxes, PL 81-874 funds, PL 81-815 construction funds, state and county funds, federal forest fees, federal support funds, and tax contributions from Portland General Electric for dam construction on Reservation land, an important economic factor for the area as a whole. Per pupil expenditures in 1977-78 were $1806.99, up 250% since 1967-68. While Indian students comprised 30% of the district school population, the tribal contributions were between 36%-46% of district educational expenses. In addition the tribes spent $350,000 in 1977 for education of their community members. Task force recommendations included: continuing joint educational planning and funding, especially as separate districts would raise district property taxes an average of 30%; developing a joint plan for funding construction; and developing an information dissemination plan. (SB)

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ED188832

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
Madras, Oregon

WARM SPRINGS CONFEDERATED TRIBES:

A Study of the Economic Impact on Jefferson County School District 509-J

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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FOREWARD

This study was a joint effort on the part of Jefferson County School District 509-J, the Warm Springs Confederated Tribes, and selected resource and community leaders of both the Warm Springs and Madras communities.

The Task Force recognizes and appreciates the contributions made toward this study and is especially indebted to the Warm Springs Confederated Tribes for their generous allocation of Tribal personnel to assist in the collection of this data.

TASK FORCE MEMBERS:
Donald Aitken, 509-J Board
Michael Clements, Tribal Planning Dept.
Edith Danzuka, Warm Springs Resident
Gordon Galbraith, Madras Resident
Douglas McClelland, Tribal Administration
Ray Murray, Madras Resident
Curt Olson, Tribal Accounting Dept.
Marlin Reimer, B.I.A. Education Specialist
Elna Sumner, Madras Resident
Ernest Weber, 509-J Administration

NEED FOR THE STUDY

It is generally recognized that since 1959, when the Warm Springs Confederated Tribes entered into educational agreements with the local school district, that a joint responsibility for the education of all children in the District would be dependent upon the financial, legal, and moral obligations and committments of the various interests and communities. This mutually beneficial relationship has been characterized as being strong, and for the most part, conducive to fulfilling the needs of both communities. At no time during this relationship, has a similar study been conducted to allow for a factual basis for forming opinions which lead to decisions regarding the operation of the District.

This lack of factual information, among other factors, has led to statements within both communities as to the "fairness" or "lack of fairness" regarding the financial contributions of the Warm Springs community. Additionally, in a time of planning for the future of the School District, consideration of major building and program changes necessitates examiniation of financial resources and committments on the part of both communities. It is for these, and other less specific reasons, that this study was undertaken at the direction of Darrell Wright, Superintendent of the Jefferson County School District 509-J.

PURPOSE OF THE STUDY

The purpose of this study was clear: To determine the financial impact of the Warm Springs Confederated Tribes upon the District budget. A secondary purpose was also envisioned in the decision to conduct a financial study: To provide reliable information to both communities regarding the financial impact of the Reservation, so that wise decision making could occur with regard to District budgeting, building programs, and federal programs.

LIMITATIONS OF THE STUDY

There were several limitations imposed during the study; some by choice, others by necessity. These included: a) Studying only those factors that could be clearly shown to impact the School District; b) Eliminating the study of the impact in the total community, i.e., the effects on County or City regulatory bodies; c) Limiting the study to the past and present, not taking into consideration future possibilities, and; d) Not relating fiscal effort to the quality of education.

DATA COLLECTION PROCEDURES FOR THE STUDY

At the direction of Superintendent Darrell Wright, the following letter was issued to the Assistant Superintendent, Dr. Ernest Weber:

> 12 September 1979
> SUBJECT: Financial
> Reservation
>
> Ernie, this memo is to authorize you to organize a committee to conduct a study with regard to the financial impact on School District 509-J, as a result of the Warm Springs Indian Reservation being located within our school district.
>
> My recommendation is to involve District personnel, Tribal personnel, and B.I.A. personnel in the study. Is a November 15th date a reasonable target date for completion of the study?

Following a consultation with Superintendent Wright, the following people were asked to serve on the Task Force:

Waldron Lessert
Edith Danzuka
Donald Aitken
Gordon Galbraith
Michael Clements
Ray Murray
Douglas McClelland
Marlin Reimer
Elna Sumner

A final team was agreed upon and the first of a series of meetings, both in Warm Springs and Madras, was initiated.

In the first meeting, held on October 10, 1979 at the School Support Services Building in Madras, a list of required information was agreed upon and the collection of these data was started immediately. It was also agreed that data to be utilized in the study should be taken from official and, if possible, audited data.

These data covered the period of time from 1959 to the present, coinciding with the formation of joint educational responsibilities between Warm Springs Confederated Tribes and Jefferson County School District 509-J. The Confederated Tribes offered the services of Curt Olson, an accountant, to collect much of the data. This offer was accepted and Mr. Olson was added to the list of Task Force members.

Subsequent meetings were devoted to gaining an understanding of the collected data and determining their applicability to the purpose and limitations of the study. In the final meeting, the Task Force arrived at a consensus of the "impact" of the Warm Springs Confederated Tribes. The consensus of the group is found in the Conclusions and Recommendations sections of this report.

DESCRIPTION AND DISCUSSION OF THE COLLECTED DATA

The following narrative outlines the general content of specific data reviewed in the study. The specific data is contained in the Appendices for the reader's consideration.

Expenditures (Appendix A)

In reviewing the expenditures of the School District, special attention was given to the cost per student and the percentage of Indian students educated in the District. It was determined and agreed that approximately 30% of the total student population consists of Indian students. Per pupil expenditure in the District has risen from $743.00 in 1967-68 to $1,806.99 in 1977-78, an increase of nearly 250%. This 30% Indian student population figure has remained fairly constant for the duration of the joint educational effort. Per pupil expenditures have also been equally budgeted.

Revenues (Appendix B)

In reviewing the revenue of the District, special attention was devoted to those revenues derived from local property and utility taxes. Other major sources of revenue are presented later in this section.

It was noted that the local property tax in 1967-68 was $658,482. while the property tax figure in 1977-78 was $2,516,559., an increase of nearly 390%. Within this figure is the amount paid by utilities.

One of the most difficult figures to deal with was the funds generated by Portland General Electric Inc. In 1977-78 that amount was $906,571.

The Committee spent a great deal of time discussing the history and relationship of the dam construction to the District and County. The following facts seem to be supported by legal documentation, along with written and verbal information gathered by members of the Task Force. The acceptance of these facts is important in drawing the conclusions of the study.

1. The building of the dams was allowed by the Confederated Tribes. Without their consent, the construction of the dams would never have occured.
2. The Jefferson County community was very enthusiastic and solicitous to have the dams constructed.
3. P.G.E. attempted to have the dams placed on a tax-exempt status, a move that was not supported by Tribal officials.
4. Certain groups attempting to halt construction of the dams were not supported by either community.
5. The tax contributions of the dams have been and are considered to be an offset to the tax burden of the County and School District, by the Tribal officials; a consideration made by both communities in the initial development of the construction projects and an apparent important consideration in the decision to merge districts and provide educational service to the Reservation.

Much more could be said about the historical development of this topic but the Committee generally agreed to accept these assertations as fact.

P.L. 81-874 - In Lieu of Taxes from Warm Springs Reservation (Appendix C)

A major source of revenue for the District is funds from Public Law 81-874 (federal funds received in lieu of taxes) generated mostly by students residing on the Reservation. In 1967-68 no funds were received from P.L. 81-874. In 1977-78, these funds had increased to $637,551.00. A major concern addressed in the discussion of these funds was, "It is still the taxpayer's dollar". It should be noted that all residents of the United States, including residents of Warm Springs, are subject to federal income tax . In 1979, the federal budget of 532 billion dollars reflected aline item of 96 million dollars for P.L. 81-874 funds; that equals .00018% of the total federal budget. Translated to the local taxpayer, this means one dollar and eighty cents of every $10,000. of taxes goes to support this program. It is an excellent return on a dollar for the local taxpayer. Should the District not receive the P.L. 81-874 monies, we would still be paying one dollar and eighty cents of every $10,000. of tax dollars for this program. In addition, the cash-on-hand and carry-over figure in the District would be considerably reduced. The end result might necessitate the "borrowing" of money to meet District operational expenses for the first quarter of the fiscal year.

P.L. 81-815 - School Construction (Appendix D)

This data revealed an expenditure of $416,750. for buidings utilized by 509-J. These expenditures were made at Buff Elementary, Metolius Elementary, and Warm Springs Elementary, and the Madras High School. In addition, $2,236,560. worth of buildings have been leased at no cost from the Bureau of Indian Affairs. These

buildings are located at Warm Springs and Simnahso. The availability of these funds and the B.I.A. leases have eliminated a certain amount of bonding for new construction. It should be noted that P.L. 81-815 funds are not "only Indian" monies, but apply toward any federally impacted area.

State and County Funds (Appendix E)

Special attention was given to this section because of the direct impact, based upon dollars per number of students, on the revenues of the District. These funds are allocated equally for Indian and non-Indian students.

Federal Forest Fees (Appendix F)

School districts in Oregon receive funds from timber cut on federal property. Twenty-five percent of the revenue received from timber sales on federal property is remitted to the county in which the timber was growing. The money is remitted by the U.S. Forest Service. Of the money received by the county, 75% is kept for roads and 25% is distributed to all school districts in the county. The distribution to the school districts is based on the average daily membership in each district. School District 509-J receives approximately 80% of the federal forest fees distributed by Jefferson County. For each dollar of federal timber sold, 509-J will receive five cents.

Federal Support Funds (Appendix G)

A review of these funds revealed a 1977-78 expenditure of nearly $325,000. for special services that aid in the education of Indian students.

Tribal Educational Appropriations (Appendix H)

Tribal expenditure, although not directly tied to the 509-J budget, can conceivably be viewed as an important adjunct to the District educational program. At the very least, it reflects a committment on the part of the Tribes, to the education of their community members. Over $350,000.00 was committed toward educational programs above and beyond the School District's educational program. Without these supportive services, such as Early Childhood Education and Head Start, the extended educational needs of the Indian population might have to be borne by the District at some point, either through special, exceptional, or remedial programs. It was also noted that the joint District-Tribal education efforts that have assisted in maintaining good educational relationships are a major factor in planning for the educational needs of the Warm Springs community.

Employment (Appendix I)

A look at the Warm Springs impact on the District seemed incomplete without a consideration of the employment and the employment generated revenues. Several aspects of this relationship were studied. They included:

A. People who live in Madras and work on the Reservation do pay taxes either directly as homeowners or, indirectly, as renters.

B. Residents of Madras and Warm Springs, employed by the Tribes, do spend money in Madras; an indirect source of revenue to the community.

It is important to note that a consensus as to the exact extent of this impact was not achieved. Suffice it to say, that

the employment impact on Jefferson County is substantial, in that Warm Springs employs over 1,000 members from the adjacent communities, at an average salary of $16,000.

EFFECT OF SEPARATE SCHOOL DISTRICTS

In an attempt to analyze the total impact of the Confederated Tribes, the question was raised, "What would happen if there were two separate school districts?" This idea was not advanced as a proposal, but as an avenue to determine the financial impact. Several assumptions were made in computing the effect of having separate school districts. They were:

1. Enrollment will be decreased by 30% (this might result in a higher average cost per student).

2. The educational facilities on the reservation will become the property of the newly established shcool district. All of these facilities were built with federal money (Public Law 81-815 or Bureau of Indian Affairs).

3. The funds derived from Public Law 81-874 will be decreased by 90%. The funds that will be decreased are derived from students residing on federal property who attend public schools.

4. The beginning cash balance consists substantially of 874 funds. If 90% of the 874 funds are applicable to the new school district then 509-J's beginning cash balance will be decreased by 90%.

5. A major portion of interest on investments is derived from 874 funds. Therefore, this source of revenue will be decreased by 90%.

6. Federal Forest Fees could be reduced up to 30%. These fees are distributed to school districts based on the average daily membership within the school district. If one school district splits to two, then both districts will share in the proceeds on the basis of their average daily membership.

7. Basic School Support funds will decrease by 30%. Basic School Support funds are based on two categories: Average daily membership and student transportation costs. The reservation comprises 30% of the school district enrollment and would receive 30% of the resource.

8. The County School funds and Common School funds are both based on average daily membership. The reservation is 30% of the school district's enrollment and would receive 30% of these funds.

9. Other than education, County services do not extend to Warm Springs. With the creation of a new school district, property taxes derived from and as a result of the Tribes would accrue to the Tribes in some form. Since P.G.E. pays a substantial portion of the taxes supporting the County and School District, and since these amounts are readily indentifiable, a 50/50 sharing of taxes could occur.

10. Tribal expenditures and energies would be directed toward a Reservation school district, over 509-J.

Setting aside the revenue picture for a newly created Warm Springs district, the impact on the 509-J District would reflect the following based upon 70% of the students and similar costs per student.

EFFECTS ON 509-J

Cost per Student = $1,807. Total ADM = 2278 70% ADM = 1595

Total Expenditures = $1,807. x 1595 =		$2,882,165.
Revenues:	Taxes	$1,519,143.
	Fed. Forest Fees	102,730.
	P.L. 81-874	75,596.
	Basic School Support Fund	743,361.
	County School Fund	23,342.
	Common School Fund	13,473.
	Interest on Investments	6,601.
		2,484,246.
	Beginning Cash Balance	150,000.
Total Revenues		$2,634,246.

It would appear from this cursory examination, based on the foregoing assumptions, that the local taxpayer would need to contribute approximately $250,000. more in local property tax; an estimated 30% increase in actual taxes, a conservative estimate.

This examination suggests that the Warm Springs actual impact was in excess of its proportionate share (30%), based upon student population and per pupil expenditures.

ESTIMATED FINANCIAL IMPACT OF THE TRIBES ON 509-J

Based on the data collected and contained in this report, the financial impact of the Confederated Tribes on School District 509-J could be calculated as follows:

Property Taxes - (Dams, Property, Commercial)	15.0 - 20.0%
Federal Forest Fees	1.0 - 2.0%
P.L. 81-874	13.0 - 15.0%
Basic School Support Fund	6.0 - 7.0%
Investments	.5 - 1.0%
Other - (County School & Common School)	.5 - 1.0%
	36.0 - 46.0%

36 - 46% of the net operating revenue for the School District is a direct result of the Tribes.

CONCLUSIONS

1. Warm Springs is paying in excess of their "fair" proportion for educational costs of Indian students (between 36 - 46%).

2. The effect of separate school districts would be increased taxes to the patrons of Jefferson County School District 509-J

RECOMMENDATIONS

1. Update the study yearly.

2. Continue to plan together on educational programs.

3. Continue to cooperatively seek funds for educational program needs.

4. Develop a joint Tribal-District plan for funding the proposed building construction plan.

5. Develop a plan to disseminate factual information with regard to Tribal impact.

6. Attempt to discourage the concept of having "separate" school districts for the Warm Springs and Madras communities.

SCHOOL DISTRICT 509J

SCHEDULE OF OPERATING EXPENDITURES

GENERAL FUND

	1973 1974	1974 1975	1975 1976	1976 1977	1977 1978
INSTRUCTION:	$1,662,348	$1,874,489	$2,121,940	$2,263,514	$2,507,775
SUPPORT SERVICES:					
Pupils	50,207	58,251	68,903	55,230	60,054
Health	11,289	12,065	12,593	19,164	24,088
Instructional Staff				80,992	96,892
Educational Media				173,341	196,837
General Administration					29,429
Executive Administration				56,413	55,688
School Administration	79,694	86,976	116,653	282,399	325,462
Business				51,048	52,598
Facilities Acquist. & Const.	141,024	85,219	63,266	156,492	18,800
Oper.& Maint. of Plant	391,336	436,785	490,223	631,419	628,930
Transportation	126,449	145,980	231,271	238,439	256,764
Internal				1,884	23,658
Board of Education				18,434	
Food-Outdoor School				1,332	
Fixed Charges	342,088	381,898	477,326		
Community	3,229	2,437	2,879		
Total Support Services	1,145,316	1,209,611	1,463,114	1,766,587	1,769,800
INTERAGENCY/FUND:					
Payment to other District	7,630	11,228	17,723	12,810	26,939
Transportation Funds	28,930	38,000	19,283	41,000	40,000
Operation Contingency					
Total Interagency/Fund	36,560	49,228	37,006	53,810	66,939
TOTAL EXPENDITURES	$2,844,224	$3,133,328	$3,622,060	$4,083,911	$4,344,514

SCHOOL DISTRICT 509J

SCHEDULE OF COST PER STUDENT

GENERAL FUND

SCHOOL YEAR	CURRENT EXPENDITURES PER STUDENT	AVERAGE DAILY MEMBERSHIP	PERCENTAGE OF INDIAN STUDENTS
1967 - 1968	$ 743.00	2133	23%
1968 - 1969	778.37	2222	24
1969 - 1970	946.50	2157	26
1970 - 1971	1,059.54	2117	30
1971 - 1972	1,065.71	2129	28
1972 - 1973	1,130.66	2153	31
1973 - 1974	1,193.19	2218	30
1974 - 1975	1,291.86	2264	30
1975 - 1976	1,528.10	2224	29
1976 - 1977	1,702.21	2195	30
1977 - 1978	1,806.99	2278	29

OREGON DEPARTMENT OF EDUCATION
AUDITED CURRENT EXPENDITURES
PER RESIDENT STUDENTS

1977-1978

E.S.D. District Name & No. (1)	Current Expenditures Per ADMr (2)	6-30-78 K-12 ADMr (3)	Instruction (1100,1200) (4)	Pupil Support (2100) (5)	Inst. Staff Support (2200) (6)	General Admin. (2300) (7)	School Admin. (2400) (8)	Business Support (2510,2520) (9)	Replacement (10)	Operation & Maint. (2540) (11)	Other Bus. Support (2570,2590) (12)	Other (2600,2900) (13)	Net Tuition & Transf. (14)	Net Transp. Costs (15)	Current Expenditures * (16)
BAKER:															
Burns 1	$ 1,671.73	696.5	$ 779,232	$ 41,256	$ 62,518	$ 51,186	$ 80,762	$ 15,116	$ 9,649	$ 181,217	$ -	$ 500	$(124,551)	$ 67,472	$ 1,164,357.17
Crane 4	2,251.28	56.4	78,452	83	5,645	3,650	1,388	1,485	2,111	22,541	-	17	-	11,199	126,972.33
Pine Creek 5	2,521.53	8.7	13,559	12	150	508	-	1,194	372	2,667	-	-	-	3,475	21,937.30
Diamond 7	1,989.54	17.4	23,140	31	370	393	-	1,165	122	6,389	-	-	-	1,960	33,570.60
Sumter 10	3,196.66	7.1	12,158	11	1,958	401	-	1,135	2,489	3,480	-	-	-	1,064	22,696.27
Greenacy 13	2,834.50	14.0	25,473	39	616	541	-	1,363	252	9,024	-	-	-	2,430	39,739.03
Prairieglen 16	3,373.48	6.0	11,329	47	492	608	-	1,043	208	2,691	-	-	-	3,274	20,240.88
Lawen 18	2,423.57	13.6	23,401	24	796	758	-	1,112	114	5,600	-	-	-	1,205	32,960.61
Double O 28	3,793.36	4.8	11,792	6	347	760	-	1,083	376	3,209	-	-	-	394	17,968.14
Andrews 29	2,176.15	14.0	22,330	17	581	398	-	1,118	-	2,916	-	-	-	3,112	30,466.15
Hines 30	1,636.34	308.3	249,594	444	20,831	20,301	19,555	9,343	1,910	54,936	-	-	120,881	7,089	504,483.78
Seehouse 32	2,182.27	9.8	14,179	28	427	397	-	1,132	150	3,297	-	-	-	1,775	21,386.27
Fields-Trout Cr. 33	3,223.19	7.5	16,225	64	572	1,122	-	1,042	46	3,857	-	-	-	7,245	29,173.93
Crane UHSJ	4,968.06	78.0	179,780	155	7,723	17,997	19,682	8,403	8,678	38,144	-	49	(15,193)	122,091	387,508.88
Burns UHS	2,083.04	498.5	597,523	48,605	40,427	37,981	62,234	15,927	12,747	182,072	-	-	4,185	36,692	1,038,395.22
TOTAL	2,003.25	1,780.6	2,052,769	50,822	143,001	136,997	183,621	61,662	39,223	522,391	-	566	(14,678)	270,479	3,486,854.36
HOOD RIVER															
Hood River 1	1,777.97	2,915.7	2,791,086	130,496	328,157	126,729	425,649	95,027	68,945	856,450	-	63,690	2,688	295,106	5,184,823.43
JACKSON															
Phoenix 4	1,698.31	1,954.9	1,956,984	154,660	195,507	96,212	234,011	48,993	15,005	377,081	-	875	6,808	147,982	3,234,017.78
Ashland 5	1,601.91	2,871.0	2,729,118	93,405	295,014	130,308	332,560	102,765	61,408	719,605	-	-	28,839	106,063	4,599,085.37
Central Point 6	1,949.48	4,284.8	3,717,712	173,695	529,980	188,078	655,920	66,665	37,854	641,310	21,364	-	25,987	352,176	6,210,739.06
Eagle Point 9	1,529.79	2,982.3	2,313,453	90,098	265,097	122,790	332,108	75,466	50,421	761,388	60,088	30,098	38,620	330,878	4,470,501.33
Rogue River 35	1,422.33	1,396.7	1,116,344	18,267	152,133	71,426	179,728	26,929	3,472	307,516	1,926	381	5,360	103,089	1,986,570.21
Applegate 40	1,317.08	221.1	109,723	444	538	13,011	2,519	6,032	1,276	21,352	-	-	109,500	26,811	291,206.39
Prospect 59	2,275.11	236.8	298,091	1,335	20,169	17,438	54,460	15,227	782	109,711	-	-	2,403	18,529	538,795.07
Butte Falls 91	1,851.02	251.9	265,056	81	5,502	32,854	30,805	21,155	3,132	70,064	-	-	6,800	31,222	466,272.41
Pinehurst 94	1,643.70	29.2	13,832	8	10,652	1,178	384	7,391	-	13,944	-	-	-	1,198	48,580.05
Medford 549	1,499.91	9,537.9	8,720,398	609,814	1,148,386	217,862	909,726	131,890	17,619	2,088,478	161,844	244,613	52,520	602,773	14,905,922.68
TOTAL	1,529.55	24,106.6	21,240,651	1,142,405	2,422,978	890,757	2,732,222	502,513	190,970	5,110,448	245,223	275,966	276,836	1,720,672	36,751,640.35
JEFFERSON															
Culver 4	1,989.31	305.3	367,346	11,640	6,577	22,854	68,879	2,542	529	84,684	-	-	(6,776)	29,815	587,490.36
Ashwood 8	3,018.36	14.9	11,688	28	107	817	-	7,370	5	9,208	-	-	6,300	9,550	44,973.50
Black Butte 41	2,591.90	23.7	16,533	14	-	2,290	1,819	1,695	909	4,413	-	-	23,713	10,242	61,428.00
Madras 509J	1,806.99	2,279.7	2,396,931	83,886	284,144	84,464	329,104	51,846	11,217	625,667	18,142	-	8,411	231,072	4,119,384.07
TOTAL	1,834.61	2,623.6	2,792,198	95,568	290,828	110,425	399,802	63,253	12,660	723,972	18,142	-	31,648	279,779	4,813,275.93
JOSEPHINE															
Grants Pass 7	1,612.23	3,532.7	4,082,087	319,441	246,616	220,336	499,806	149,336	46,424	897,296	20,159	-	(396,161)	255,077	6,340,416.62
County Unit	1,343.51	6,309.4	4,839,347	248,539	529,328	188,937	787,543	114,811	4,659	1,215,331	-	30,576	(103,798)	621,496	8,476,771.05
TOTAL	1,446.69	10,242.1	8,921,434	567,980	775,944	409,274	1,287,349	264,147	51,083	2,112,627	20,159	30,576	(499,959)	876,573	14,817,187.67

* Detail may not add to total, due to rounding.

SCHOOL DISTRICT 509J
SCHEDULE OF REVENUE AND BEGINNING CASH BALANCE
GENERAL FUND

	1974 1975	%	1975 1976	%	1976 1977	%	1977 1978	%
BEGINNING CASH BALANCE	$ 377,605		$ 672,258		$ 724,513		$ 734,637	
Taxes	2,023,474	59.0 %	2,164,122	58.9 %	2,405,358	58.7 %	2,516,559	54.1
Forestry Fees	74,031	2.1	44,369	1.2	112,649	2.8	146,756	3.2
874	523,333	15.3	544,719	15.1	596,547	14.6	755,955	16.2
Basic School Support	670,626	19.6	786,228	21.4	837,179	20.4	1,061,944*	22.8
County School Fund	43,569	1.3	28,379	.8	32,346	.8	33,346	.7
Common School Fund	12,891	.4	16,061	.4	16,620	.4	19,247	.4
Interest on Investments	38,139	1.1	48,072	1.3	45,089	1.1	66,009	1.4
Other	41,918	1.2	32,365	.9	48,247	1.2	55,742	1.2
TOTAL REVENUE	3,427,981	100	3,674,315	100	4,094,035	100	4,655,770	100
TOTAL REVENUE AND BEGINNING CASH BALANCE	$3,805,586		$4,346,573		$4,818,548		$5,390,407	

*Includes Basic School Support - Revenue Sharing Funds of $101,749

SCHOOL DISTRICT 509J

PROPERTY TAXES

The School District 509J's major source of revenue is derived from property taxes. Property taxes are calculated and collected on a County wide basis. The following is a summary of the major steps involved:

1. Each taxing entity (School District, County, City) determines the amount of taxes required to balance its budgets. Excess of budgeted expenditures over budgeted revenue (excluding taxes).

2. The County Assessor assesses a value on all property in the County.

3. A total valuation is calculated for each taxing entity. The assessed value of all pieces of property that will be serviced by the taxing entity is added.

4. The value obtained in step three is divided into the tax requirement in step one. This will result in a tax rate which is stated as a rate per thousand. Example: A house assessed at $20,000 with a tax rate of 9.74 will have property taxes of $194.80.

5. The taxpayer remits his taxes to the County Tax Collector. He does not remit them to the individual taxing entities.

6. The taxes are turned over to the County Treasurer.

7. The Treasurer distributes the tax dollars to the taxing entities. The tax dollar is distributed as follows:

   a.) Each taxing entity submits its tax requirement to the County. (See step 1.)

   b.) A County total is determined by adding all of the individual requirements.

   c.) Each taxing entity's requirement is determined as a percentage of the total. (a ÷ b).

   d.) The County Treasurer distributes the taxes collected based on the percentage obtained in c.

With a distribution policy such as this, tax turnovers are not based on the code the property lies in.

WHO PAYS PERCENTAGE OF TAX

	1972	1973	1974	1975	1976	1977	1978
Real Property	36.1%	39%	43.9%	46.2%	47.6%	50.4%	55.4%
Personal Property	6.9	6.4	6.9	5.2	5.0	4.5	3.6
Utilities	56.4	53.6	47.9	47.1	45.5	42.8	38.1
Mobile Homes			1.3	1.5	1.9	2.3	2.6

Where your Tax Dollar is Spent

All percentage figures below are on the County as whole and not any particular code area

	1972	1973	1974	1975	1976	1977	1978
County	21.0	17.7	17.3	14.4	14.9	20.7	17.7
Schools	63.6	67.2	67.6	66.3	65.8	62.5	61.4
Central Ore College	7.5	7.1	6.5	6.9	6.7	6.0	6.7
D V W	1.1	1.0	1.3	2.3	2.2	1.9	1.8
Madras	3.8	3.9	4.1	4.9	3.2	2.7	4.6
Culver	.3	.3	.3	.5	.5	.4	.5
Metolius	.2	.2	.2	.4	.4	.3	.4
Fire Districts	1.0	1.1	1.1	1.2	1.0	1.8	2.7
Hospital	1.5	1.5	1.6	3.1	5.3	3.7	4.2

COUNTY VALUES

Real Property	$146,335,944.00
Personal Property	9,620,010.00
Mobile Homes	6,895,620.00
Utilities	100,099,542.00
	$262,951,116.00
Less Veteran's Exemptions	540,170.00
	$262,410,946.00
Timber Value	1,729,578.00
Total Value of County	$264,140,524.00

SPECIAL ASSESSMENTS

Metolius Irrigation at .003	$ 8886.06
Metolius Sewer at .003	8886.06
Squaw Creek Irrigation	358.25
Fire Patrol	33,307.09
	$51,435.46
Late Filing Penalties	922.00

1	City of Madras
2	Hospital Area of Madras
3	Reservation
5	Agency Plains Rim Area
6	Agency Plains
7	Gateway-Deschutes Area
8	Paxton-Mud Springs Area
9	Willowdale - Hay Creek Area
10	Round Butte Area
11	Outlying Madras - Metolius Area
12	Round Butte & West of Buck Butte Areas
13	South & East of Madras
14	City of Metolius
14-1	R. R. R-W in Metolius
15	City of Culver
16	West of Juniper Butte
16-1	Out of Redmond to Culver School
17	Outlying Culver - Opal Springs Area
17-1	Out of Redmond 2J to Culver No. 4
18	Juniper Butte Area
19	Cove - Park Deschutes Rim Area
20	Haystack Area
21	LaMonta - Haystack Area
22	Grandview
22-1	C R R Fire Protection Dis.
23	West of Opal City
23-1	From - Redmond 2J to School No. 4
24	North of Trail Crossing
24-1	From Redmond 2J to School No. 4
25	South of Haystack & Juniper Butte
25-1	From Redmond 2J to School No. 4
26	Opal City area
26-1	From Redmond 2J to School No. 4
27	Crooked River Peninsula
29	Opal City Area
30	Squaw Creek Area
31	Camp Sherman
31-2	Camp Sherman Fire Dist
33	North of Pony Butte
34	Donny Brook Area
35	Ashwood - Upper Trout Creek
36	Agate Beds - Teller Butte

TABULATION OF CODE DISTRICTS

Code 1	Tax Rate
Valuation	27,258,626.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hospital Bond	.59
Mt. View Hospital Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
Madras Bond	.00
Madras Levy	8.46
Road Dist No 13	
Total	25.41

Code 2	Tax Rate
Valuation	751,866.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt View Hospital Bond	.59
Mt. View Hospital Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
Madras Bond	.00
Madras Levy	8.46
DVW Bond-Old	.44
Road Dist No 13	
Total	25.85

TABULATION OF CODE DISTRICTS

Code 4	Tax Rate
Valuation	46,130,291.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
Total	16.95

Code 5	Tax Rate
Valuation	582,940.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
DVW Bond-Old	.44
DVW Bond-New	.61
Road Dist No. 2	
Total	18.00

Code 6	Tax Rate
Valuation	24,561,172.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
DVW Bond-Old	.44
DVW Bond-New	.61
North Unit Fire Dist	1.13
Road Dist No 2	
Total	19.13

Code 7	Tax Rate
Valuation	13,988,417.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
Road Dist No 2	
Total	16.95

Code 8	Tax Rate
Valuation	5,972,284.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
North Unit Fire Dist	1.13
Total	18.08

Code 9	Tax Rate
Valuation	6,439,086.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
Road Dist No. 4	
Total	16.95

Code 10	Tax Rate
Valuation	1,689,489.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD HI & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
DVW Bond-Old	.44
DVW Bond-New	.61
Road Dist No. 1	
Total	18.00

Code 11	Tax Rate
Valuation	38,626,885.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
DVW Bond-Old	.44
DVW Bond-New	.61
North Unit fire Dist	1.13
Road Dist No 1	
Total	19.13

Code 12	Tax Rate
Valuation	22,466,395.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
Road Dist No. 1	
Total	16.95

Code 13	Tax Rate
Valuation	1,374,523.00
County General	2.46
Gen Road	.92
Road Serial	.02
Fed, St, Co Rd Serial	.05
Central Ore College	1.31
Mt. View Hosp Bond	.59
Mt. View Hosp Levy	.25
Jeff ESD Hi & Elem	1.14
Sch 509 J Bond	.47
Sch 509 J Levy	9.74
North Unit Fire Dist	1.13
Road Dist No. 1	
Total	18.08

SCHOOL DISTRICT 509J

TAX SUMMARY SHEET

1979 - 1980

PROPERTY CLASSIFICATION	ASSESSED VALUE	AVERAGE COUNTY MILLAGE	AMOUNT TAX RATE WILL RAISE
Residential	$ 34,930,684	17.36	$ 606,280
Commercial	25,756,568	17.36	447,048
Tract	15,206,015	17.36	263,926
Farm	47,321,608	17.36	821,346
Recreational	34,981,650	17.36	607,165
Utilities	83,639,604	17.36	1,451,705
Other	25,382,075	17.36	440,545
TOTALS	$267,218,204	17.36	$4,638,015

PROPERTY CLASSIFICATION -- FORM 442 (Rev. 6-79)

Jefferson County, 19 79-80 Assessment Roll Segregated by Property Class

List below the locally assessed real and personal property accounts and assessed valuation in the County, grouped and tabulated by major property classification title.

Property Classification Title	Code No.	Number of Accounts	$ Assessed Value
Residential Land Only	1-00	848	3,025,796
Residential Property	1-01	1,461	31,906,890
Commercial Land Only	2-00	208	1,856,848
Commercial Property	2-01	391	23,901,720
Industrial Land Only	3-00	32	261,281
Industrial Property (County Respons.)	3-01	46	4,360,214
Industrial Property (Dept. Respons.)	3-01		
Tract Land Only	4-00	263	2,293,790
Tract Property	4-01	424	12,912,295
Farm and Range Property	5-01	113	3,311,469
Farm and Range Zoned Property- Farm Deferral	5-03	918	29,932,604
Farm and Range Unzoned Property- Deferred but Taxed at Farm Deferral	5-03	853	14,077,535
Forest Land Only in Western Oregon	6-00	68	1,938,950
Forest Land Only in Eastern Oregon	6-00		
Multiple Housing Land Only	7-00	9	901,684
Multiple Housing	7-01	28	1,298,416
Recreation Land Only	8-00	1346	23,422,696
Recreation Property	8-01	823	11,553,956
Total Real Property		9,831	166,957,610
Personal Property (Do not include State assessed (Utility) accounts)			7,023,320
Mobile Homes (Carried on Separate mobile home roll)			
Real		618	6,442,970
Personal		412	3,144,450
Total - Assessable Locally Assessed Real, Personal and Mobile Home Property			
Nonassessable Accounts (Churches, Lodges, Schools, State and Federal ownership, Irrigation Districts, etc.)			
Total - All Real, Personal and Mobile Home Property Accounts			183,570,590

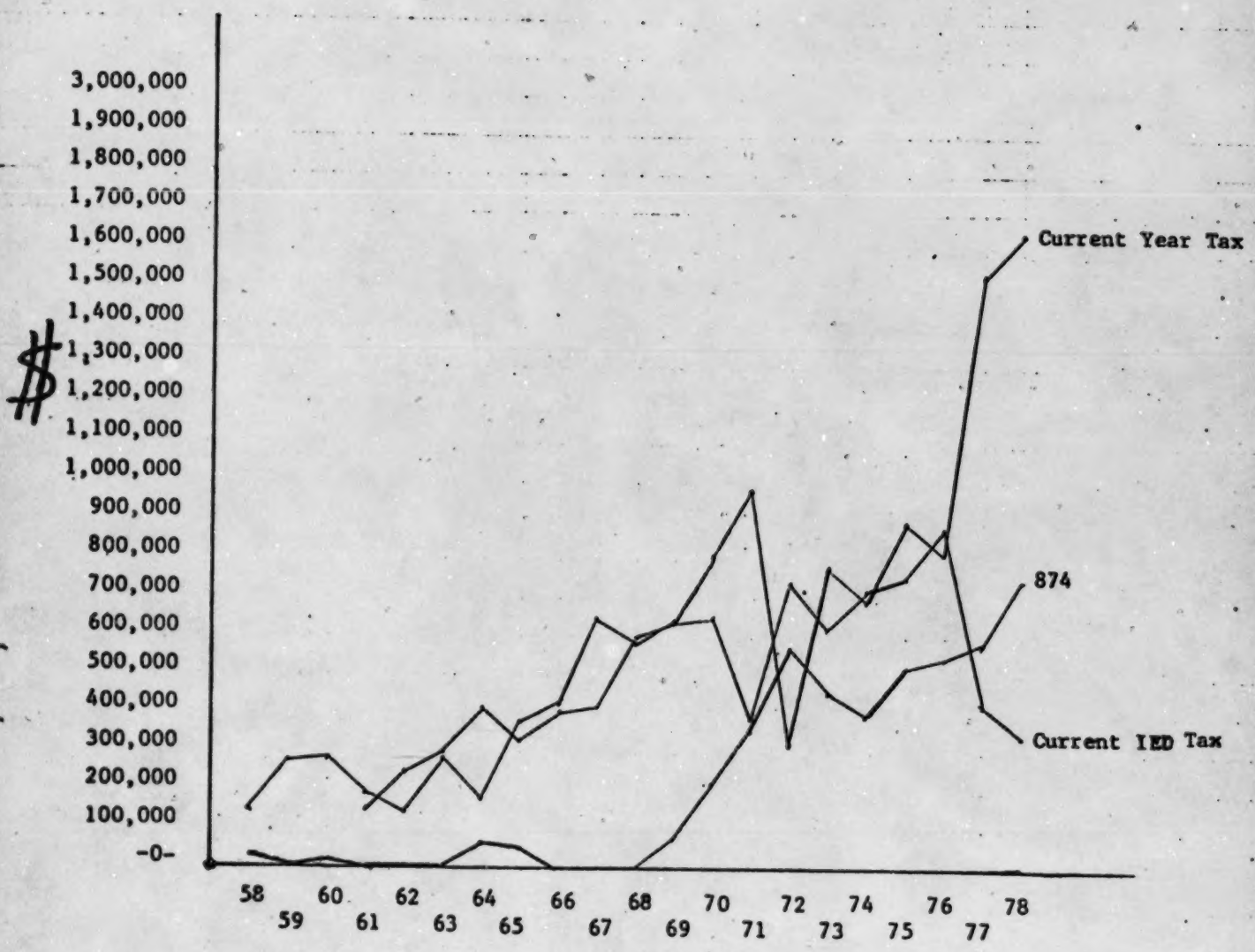
From Assessors Rolls 269,253,250.69

Utilities, Elec. power, Irrigation, Squaw Creek } NOT INCLUDED IN 183,570,590

The Jefferson County Education Service District (ESD) is a taxing entity that provides special educational services to school districts in the County. The ESD provides the following services:

1. Educational Media (16mm films)
2. Testing
3. Budget Aid
4. Teacher Certification
5. State and County Information Aid
6. Teacher In-Service Aid
7. Attendance Counselor
8. Special Education Assistance
   School Psychologist
   Speech Clinicians
   Assitance and advice in meeting requirements of Laws and State Board rules and regulations.
9. Audio Visual Repairman
10. Vocational Coordinator Support
11. Data Processing

In prior years, the ESD was called the Intermediate Education District (IED). In these prior years the IED had the statutory authority to levey and collect taxes in excess of their operating budget. The excess was distributed to all school districts in the County. The distribution was based on a formula that would equalize taxes per student that each district receives. The tax equalization is being phased out from the ESD. The ESD will levy taxes to meet the requirements of its operating budget.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SCHOOL YEAR

SCHOOL DISTRICT 509J

TAXES PAID BY PGE

SCHOOL YEAR	PGE TAXES PAID TO COUNTY	SCHOOL DISTRICT %	PGE EFFECTIVE PAYMENT TO 509J
1969 - 1970	$1,358,628	49.988%	$679,151
1970 - 1971	1,308,059	46.615	609,752
1971 - 1972	1,210,123	40.828	494,069
1972 - 1973	1,472,855	45.228	666,143
1973 - 1974	1,466,667	48.984	718,432
1974 - 1975	1,658,393	50.245	833,260
1975 - 1976	1,583,086	48.903	774,177
1976 - 1977	1,797,946	49.781	895,035
1977 - 1978	1,994,832	45.446	906,571

The percentage in column two is the percentage used by the County Treasurer to distribute taxes to School District 509J. The percentage includes: The percentage distributed to 509J and 509J's percentage of the IED (ESD) distribution.

SCHOOL DISTRICT 509J

TAXES PAID BY MAJOR

UTILITIES TO COUNTY

UTILITY	1974 1975	1975 1976	1976 1977	1977 1978
Portland General Electric	$1,658,393	$1,583,086	$1,797,946	$1,994,832
(1) Pacific Gas Transmission	130,060	115,052	124,548	131,692
(1) Pacific Power & Light	82,884	89,084	109,252	103,840
(1) Pacific Northwest Bell	57,643	61,264	67,128	84,800
(1) Burlington Northern	42,872	44,692	59,108	54,048
(1) Union Pacific	28,914	30,128	37,893	39,399
(1) Cascade Natural Gas	15,312	14,692	14,044	15,572
(1) United Telephone	14,948	18,140	12,184	14,560

(1) Payment Based on Fourth Quarter Remittance.

SCHOOL DISTRICT 509J

IMPACT AID

APPENDIX C

PUBLIC LAW 81 - 874

The Congress of the United States, in recognition of the impact which certain Federal activities have on the current operating expenses of local educational agencies, declared it to be the policy of the Federal Government to provide financial assistance for current operating purposes to local educational agencies affected by such impact. Applications may be filed by any local educational agency which provide free public elementary and/or secondary education at public expense, under public supervision and direction and without tuition charge, pursuant to the laws of the state in which such local education agency is located.[1]

School District 509J qualifies for impact aid under Public Law 81-874 on the basis of the Warm Springs Indian Reservation and the North Unit Irrigation District. For the purpose of P.L. 81-874, both of the properties are considered Federal property. The calculation for aid to 509J is based on students in two categories:

A. Students residing on Federal properties and enrolled in School Distirct 509J. There is no employment requirement for the parent or guardian.

B. Students enrolled in School District 509J who have a parent or guardian working on the Federal property. There is no residence requirement.

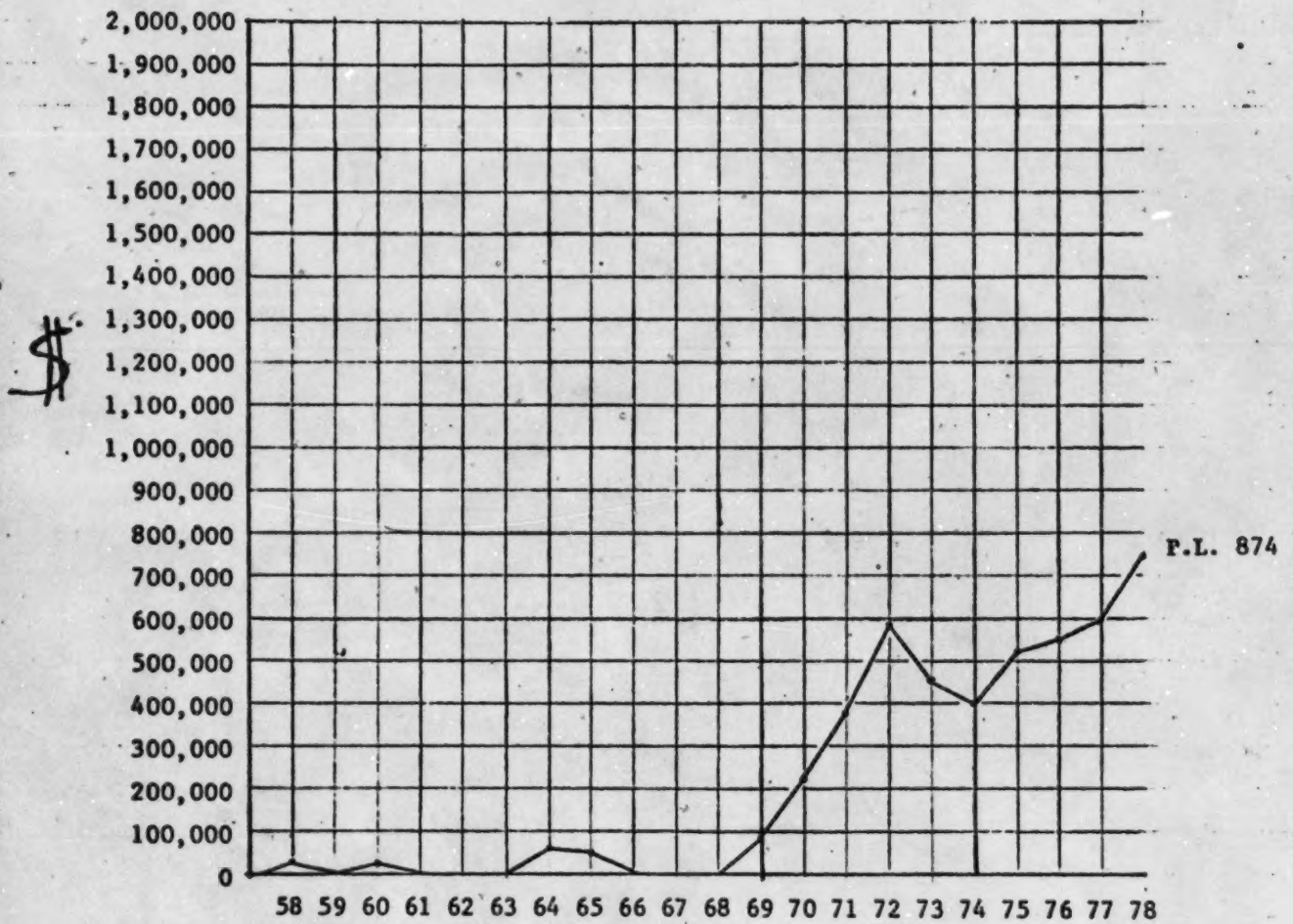
Note: Students that qualify under both categories cannot be counted twice. The School District will receive more money for a student in category A versus catergory B.

School District 509J budgets and expends 874 funds the year after the funds are received. Therefore, a major portion of the beginning cash balance and the interest on investments is the result of the 874 funds.

The 874 funds are to be used for general operations. They are not to be used for construction.

$96 million of the Federal budget is disbursed to 874 applicants. The total Federal budget is $532 billion. 874 funds represent .00018 of the Federal budget. For each $1,000 budgeted by the Federal Government, 18¢ is used as 874 funds.

[1]Summary of Assistance and Instructions to Applicants P.L. 81-874 Impact Aid p.1.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P.L. 874
FUNDS RECEIVED DURING
SCHOOL YEAR ENDING

SCHOOL DISTRICT 509J

AMOUNT RECEIVED

NUMBER OF QUALIFYING STUDENTS

FEDERAL FISCAL YEAR	MONEY RECEIVED		NUMBER OF STUDENTS* ON APPLICATION		874 FUNDS RECEIVED PER STUDENT APPLIED FOR	
	TYPE A	TYPE B	TYPE A	TYPE B	TYPE A	TYPE B
1970 - 1971	$357,656	$49,673	647	237	$ 553	$ 210
1971 - 1972	346,154	54,311	612	269	566	202
1972 - 1973	426,646	43,493	672	202	634	215
1973 - 1974	424,327	50,696	662	233	641	218
1974 - 1975	510,674	62,356	649	215	787	290
1975 - 1976	487,405	51,976	669	266	729	195
1976 - 1977	559,521	44,769	670	209	835	214
1977 - 1978	637,551	71,734	687	300	928	239
1978 - 1979	717,706	62,694	670	286	1,071	219

The dollar figures will not tie to the revenue schedule on a yearly basis because this information was taken from Federal reports that are prepared on an accrual basis while the revenue schedule is prepared on a cash basis.

* 1% - 3% applies to North Unit Irrigation. The remainder applies to the reservation. These were based on the number of students on the original application.

APPENDIX D

SCHOOL DISTRICT 509J

PUBLIC LAW 81 - 815

AND

BUILDINGS GIVEN BY BUREAU

OF INDIAN AFFAIRS TO

SCHOOL DISTRICT

The Gongress of the United States, in recognition of the impact which certain Federal activities have had or will have on the school construction needs in the areas in which such Federal activities are being or will be carried on, has declared it to be the policy of the Federal Government to provide assistance (a) for construction of urgently needed minimum school facilities in school districts which have had substantial increases in school membership as a result of new or increased Federal activities and (b) for the construction of minimum school facilities in financially distressed school districts in which the membership of the children who reside on Indian lands represents a substantial percentage of the total membership and such children have not and will not form the basis for payments under other provisions of the Act. A local education agency providing free public education under public supervision and direction (without tuition charge to parents) pursuant to the laws of the State in which such agencies are located, and any State agency which directly operates and maintains facilities for providing free public education or which has responsibility for the provision of such facilities may apply for Federal assistance under the Act.[1]

The School District submits an application. The Federal Government sets a priority for the application. School District 509J's current application has a priority in excess of 70. The Federal Government disburses funds to the school districts based on the priorities. Currently, funds are being disbursed for priorities under 10.

All funds are to be used for construction and/or equipment.

[1]P.L. 815 Information and Eligibility Requirements.

YEAR	AMOUNT	PURPOSE
1956	$ 68,400	Addition to Elementary School - Buff Elementary 60 Student capacity
1958	72,320	Addition to Elementary School - Buff Elementary 210 Student capacity 7 Classrooms Music — Multi-purpose Kitchen — Faculty Room Washroom — Administration Suite Corridor — Site-Improvement
1961	144,300	Addition to Elementary School - Warm Springs 120 Student capacity 4 Classrooms Toilet Storage Corridor 7 Teacherages
1963	16,675	Addition to Elementary School - Metolius 30 Student capacity 2 Classrooms Library — Offices Toilet — Corridor Storage — Utilities Health
1964	106,585	Equipment - High school
1967	8,470	
TOTAL	$416,750	

In addition to the buildings constructed from funds received under Public Law 81-815, School District 509J has acquired educational facilities from donations made by the Bureau of Indian Affairs.

I. Effective July 1, 1961, the Madras School District assumed the responsibility for the operation of the educational facilities at the Warm Springs School.

II. The Bureau of Indian Affairs gave a quit claim deed to 19.73 acres of Government land. This land can be used by the school district as the site for constructing educational facilities.

III. The Bureau of Indian Affairs gave a 25 year lease, with an option for 25 more, on the school buildings. The Tribes can apply for and receive the buildings at such time as they are no longer required by the School District for educational purposes. The buildings that are leased include:

(A) Warm Springs
- Dining Hall
- Old School Building
- New School Building
- Residences

(B) Simnasho
- 2 - Cottages
- School Building
- Bus Garage

If School District 509J were to replace the school buildings on the reservation it would cost the local taxpayers $2,279,258. This does not include the teacherages used for the faculty.

APPENDIX E

SCHOOL DISTRICT 509J

STATE AND COUNTY FUNDS

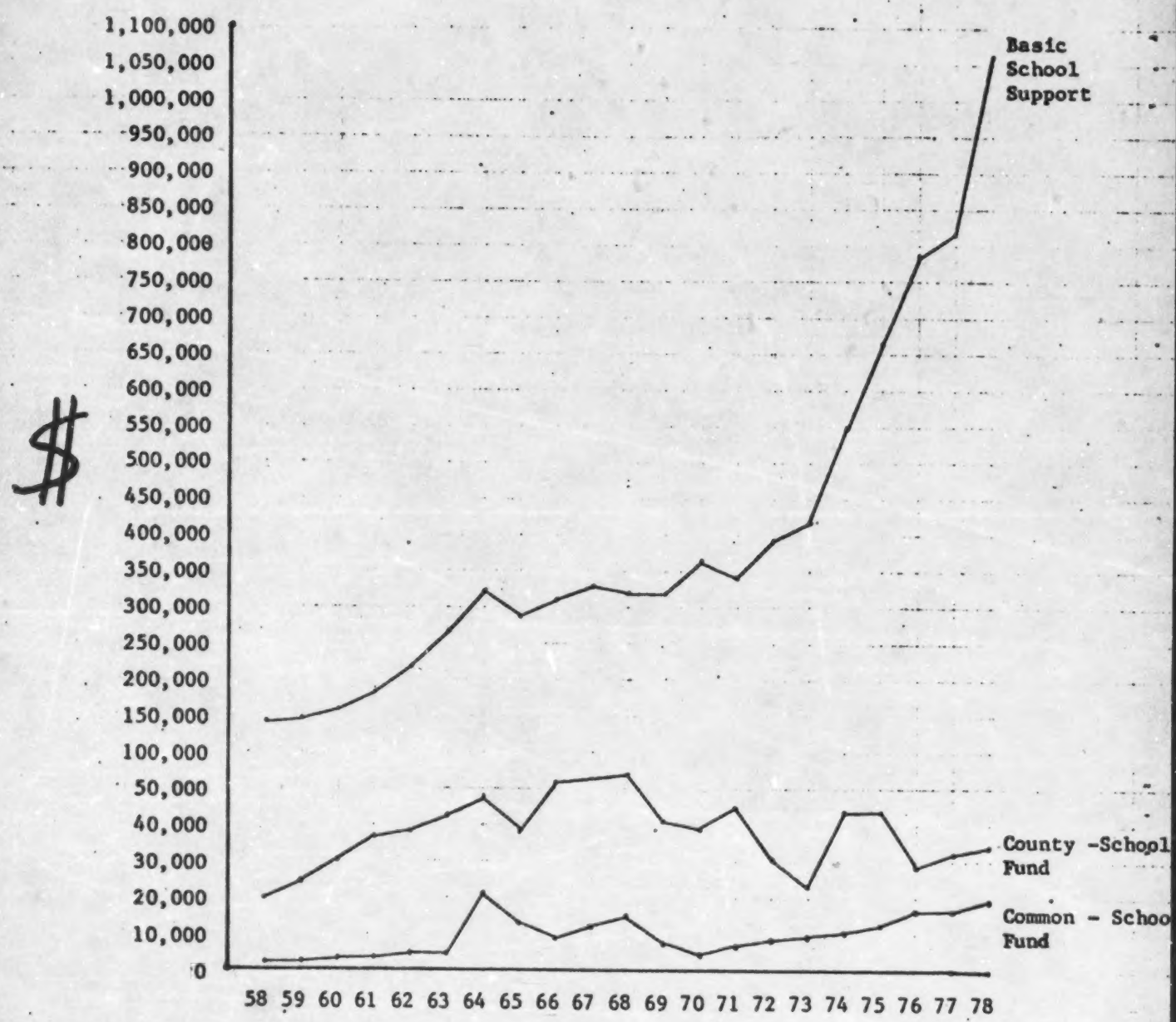
SCHOOL YEAR	COUNTY SCHOOL FUND	COMMON SCHOOL FUND	BASIC SCHOOL SUPPORT FUND
1974 - 1975	$43,569	$12,891	$ 670,626
1975 - 1976	28,379	16,061	786,228
1976 - 1977	32,346	16,620	837,179
1977 - 1978	33,558	19,247	1,061,944

All three of these funds become a source of income for the General Fund Budget. The funds are expended for general operation of School District 509J.

Turnovers to the School District are based on a district wide census of the number of school age children. In recent years, the census is not taken yearly. Estimates are based on census of prior years, enrollment, and other pertinent data.

In addition to the number of eligible children, funds are received by the District, through the Basic School Support, as a partial reimbursement for costs of transporting students.

The Common School Fund and Basic School Support Fund are from State sources. The County School Fund comes from County sources.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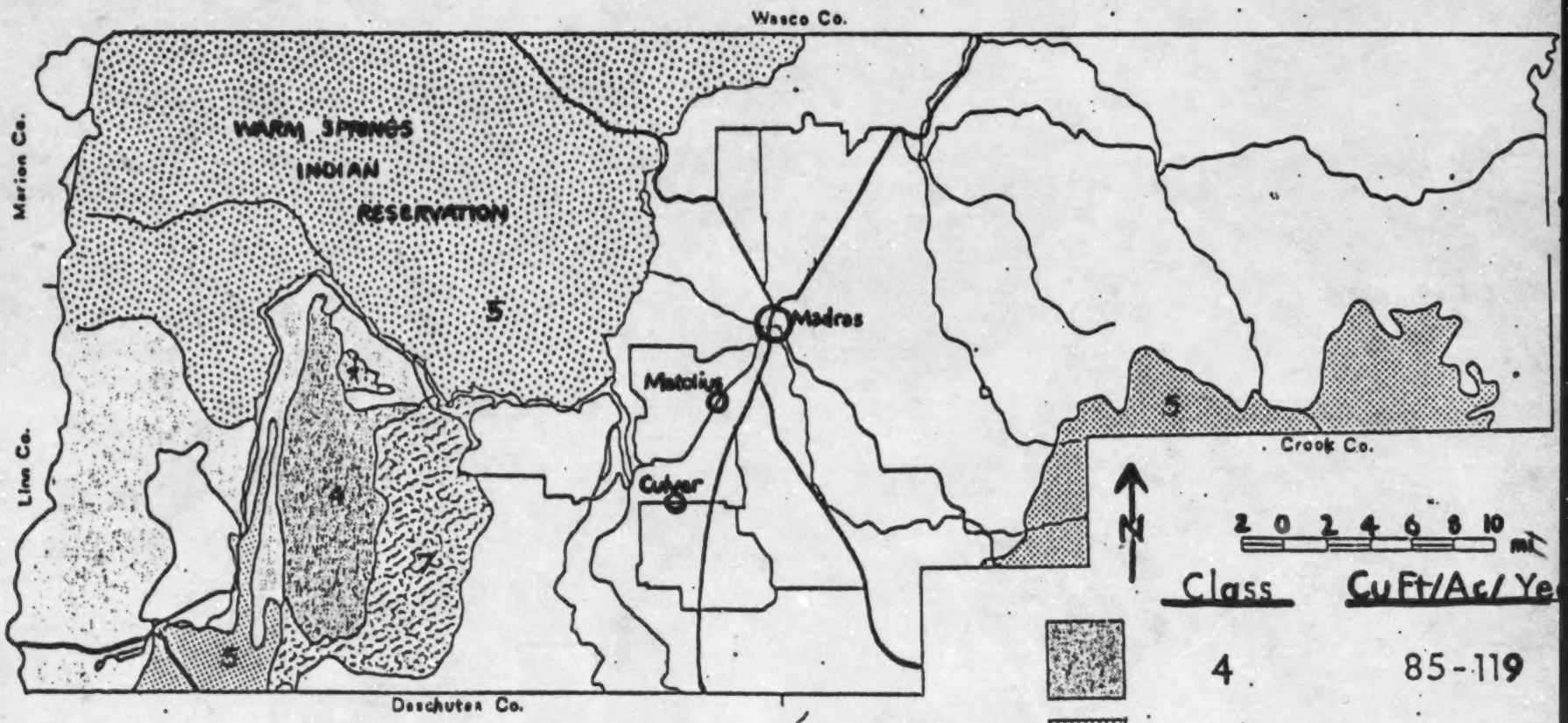
Basic School Support
County -School Fund
Common - School Fund
SCHOOL YEAR ENDING

APPENDIX F

SCHOOL DISTRICT 509J

FEDERAL FOREST FEES



Commercial Forest Productivity Class*

*U.S. FOREST SERVICE TIMBER MANAGEMENT INVENTORY SYSTEM

47

48

SCHOOL DISTRICT 509J

FEDERAL FOREST FEES

SCHOOL YEAR	AMOUNT
1968 - 1969	$ 20,991
1969 - 1970	33,841
1970 - 1971	31,691
1971 - 1972	22,144
1972 - 1973	51,515
1973 - 1974	46,924
1974 - 1975	74,031
1975 - 1976	44,369
1976 - 1977	112,649
1977 - 1978	146,756

SCHOOL DISTRICT 509J
FEDERAL SUPPORT FUNDS

	1973 1974	1974 1975	1975 1976	1976 1977	1977 1978
Title I PL 89-10	$ 16,968	$ 58,587	$ 81,403	$ 88,594	$117,555
Title II PL 89-10	7,979		2,160		
Title IV Teacher Incentive				1,000	
Title IV Part A	112,043	187,136	77,868	85,798	89,997
Title IV Part B			3,245	8,159	7,234
Title VI PL 94-142					3,050
Title X Jefferson County IED			1,131	4,634	
Johnson O'Malley	23,955	23,194	29,265	103,308	95,096
Emergency Employment	14,565				
Warm Springs Social Studies		1,500			
Vocational Grant					3,955
Handicapped Aid					1,847
Trainable Mentally Retarded - Rural Model Aid					599
COCOA					3,348
CETA		5,088	4,739	2,301	
TOTAL	$175,510	$275,505	$199,811	$293,794	$322,681

PUBLIC LAW 89 - 10

Title I of Public Law 89-10 is entitled the Elementary and Secondary Act of 1965. The purpose of the act is to provide funds to school districts to meet the needs of low-achieving students. School District 509J uses the money to hire parent - aides to individually assist low-achieving primary students in reading. In School District 509J, approximately four teachers and five aides are funded by the program. The number of positions is dependent upon the amount of funds received. The funding level is determined by the State Department of Education.

PUBLIC LAW 93 - 638

Public Law 93-638 is entitled the Indian Self-Determination and Education Act. This act is referred to "Johnson O'Malley Fund". The purpose of the act is to provide funds to school districts to meet special needs in education of American Indian Students. School District 509J used the money in prior years at the kindergarten at Warm Springs and to hire teacher aides. Currently, the funds are used for the following: Counselor, Special Program Coordinator, Teacher Aides, Kindergarten Instructor, Aide training, Enrichment, Skills center and Kindergarten snacks (materials and supplies). Annual applications are filed through the Bureau of Indian Affairs at Warm Springs.

PUBLIC LAW 93 - 380

Title IV, Part B of Public Law 93-380 has the purpose of providing funds to school districts to increase library and instructional resouces and equipment. The funding level is determined by the State Department of Education. This act was formerly Public Law 89-10, Title II.

PUBLIC LAWS 88 - 352, 88 - 318, 92 - 318

Title IV, Part A of these acts is entitled "Indian Elementary and Secondary School Assistance Act". The purpose of the act is to provide funds to school districts so school districts can provide for special needs of American Indian students: Counseling and Community Liaison. School District 509J utilizes the money to fund two counselors (1-Junior High, 1-Warm Springs Elementary), three community liaisons (1-Senior High, 1-Junior High, 1-Warm Springs Elementary), 2,200 hours of tutoring time (arranged by counselors and principals), and related travel and expenses.

SUPPLEMENTAL

TRIBAL EDUCATIONAL APPROPRIATIONS

APPENDIX H

SUPPLEMENTAL
TRIBAL DISBURSEMENTS
RELATED TO EDUCATION

DISBURSEMENTS	1975 ACTUAL	1976 ACTUAL	1977 ACTUAL	1978 ACTUAL
Headstart	$131,707	$158,954	$166,580	$253,168
Day Care	92,568	114,873	116,532	164,163
Education Office	37,386	61,067	49,911	64,140
Johnson O'Malley	27,953	50,329	110,781	165,388
Committee	10,350	4,449		17,831
Scholarships	35,000	31,030	35,431	37,611
TOTAL DISBURSEMENTS	334,964	420,702	479,235	702,301
RECEIPTS				
Headstart	94,627	116,194	138,507	149,221
Day Care	76,419	44,111	46,765	34,006
Education Office	-	-	-	-
Johnson O'Malley	27,953	50,329	110,781	165,388
Committee	-	-	-	-
Scholarships	-	-	-	-
TOTAL RECEIPTS	198,999	210,634	296,053	348,605
NET TRIBAL EXPENDITURE	$135,965	$210,068	$183,182	$353,696

SUMMARY OF EDUCATIONAL

SERVICES GENERATED FROM THE

CONFEDERATED TRIBES OF WARM SPRINGS

Under the jurisdiction of the Confederated Tribes the following programs provide support to the School District:

Headstart	Johnson O'Malley
Day Care	Education Committee
Education Office	Scholarships
	Vocational Ed Grants

HEADSTART

The Headstart program has been in existence for 15 years. It services an average of 100 children per year, ages 3-5. The primary goal of the program has been to develop the importance of education in the child as well as the parent. The daily schedule of the children has been structured to raise the fundamental learning level and is reflected in an increased score in the Metropolitan Readiness Test administered by the Grade School.

DAY CARE

The Day care program has been in existence for 11 years. It provides service to an average of 60 children per year. The ages of the children range between 6 weeks to 10 years, with an expansion in the last two years to provide after school care to approximately 40 children, ages 6 - 10. The program has been structured to provide more than custodial care; i.e. enrichment skills readying the children for the school situation by developing their social, motor and learning skills.

EDUCATION OFFICE

The Tribe has had an education office for 19 years. The purpose is to provide a coordinated approach to education between the schools and the Tribe. Locally, the office administers the Headstart, Day Care, Johnson O'Malley program and provides assistance to the education committee in the awarding of scholarships. The office serves as the main contact point on education matters between the Tribe and the school district.

JOHNSON O'MALLEY

The Johnson O'Malley program provides substantial support to the school district in the form of staff support (i.e. 5-7 teacher aides in the Warm Springs Elementary School, Community Liaison in the Junior High and High School, and a Federal Programs Administrator). Other support is provided in the form of nutritional snacks, instructional materials and enrichment trips. The JOM committee composed of Tribal members and school district representatives sets the direction for each years activity.

EDUCATION COMMITTEE

Twenty-four years ago the Tribes established the Education Committee. The commiteee is composed of Tribal members. The initial purpose was to approve education scholarships for Tribal members. More recently, the purpose has grown to an overall monitoring of educational activities from early childhood education to adult education. The committee is also the lead liaison group with the school district providing advice and recommendations.

SCHOLARSHIPS

The scholarship program began twenty-four years ago. It provides financial assistance to Tribal members seeking college degrees. The grants are awarded based upon financial need. An average of 45 students a year are assisted with awards ranging between $3,900 - $4,300. Thirty-two Tribal members have received a college degree, thirteen (40%) of which majored in education.

VOCATIONAL EDUCATION GRANTS

The vocational education grant was initiated in 1979 to provide assistance to Tribal members who wish to receive training outside the four year college system. Although the original goal was to serve 10 people, only 2 people have been assisted. Other students who needed vocational training assistance have received help from the BIA. In 1979, the grant amounted to $65,000.

CAREER EXPLORATION

In 1979, the Department of Labor granted $181,000 to the Confederated Tribes. The purpose of the grant is to help Indian high school students select a career. The funds are being used to pay for counselors who assist the students in evaluating the skills and education required to qualify for various jobs. Funds are also used to place students in temporary positions so the students can experience the job requirements.

APPENDIX I

SCHOOL DISTRICT 509J

RESERVATION EMPLOYMENT

The Confederated Tribes of Warm Springs is the largest employer in Jefferson County. There are more than 1000 Tribal jobs. Only 35% of these jobs are filled by Tribal members. In addition, 500 jobs are provided by the Bureau of Indian Affairs, Indian Health Service and private employers. Fewer than 35% of the additional positions are filled by Tribal members. Overall, more than 1000 Reservation jobs are provided for non-Tribal members.

In 1977, the wages, salaries and tips paid for the 1500 Reservation jobs exceeded 53% of the total wages, salaries and tips paid in Jefferson County. During 1977, the payroll in Jefferson County amounted to $29,911,000. The payroll for Reservation jobs exceeded $16,000,000. The payroll of the Confederated Tribes is doubling every four years. The payroll of the Tribes (not including the 500 other jobs) has risen from $6,330,216 in 1974 to $12,399,523 in 1978. This averages over $12,000 a year for each Tribal employee.

Multiplying the wages from the Tribal related jobs by the Federal personal consumption expenditures results in the Tribal impact on the local community.

TYPE OF PRODUCT	CONSUMPTION EXPENDITURE	WAGES	IMPACT
Food, Beverage, Tobacco	22.2%	$16,000,000	$ 3,552,000
Clothing, Accessories	8.2	16,000,000	1,312,000
Housing	15.3	16,000,000	2,448,000
Household Operations	14.6	16,000,000	2,336,000
Medical Care	9.7	16,000,000	1,552,000
Personal Business	5.1	16,000,000	816,000
Transportation	13.7	16,000,000	2,192,000
Recreation	6.6	16,000,000	1,056,000
Other	4.6	16,000,000	736,000
TOTAL	100.0%	$16,000,000	$16,000,000

Source: County Comprehensive plan 1978

Table 13 Major Employers

Employer	Number of Employees
Bright Wood Corp.	128
BramCo	45
Cenex	25
Confederated Tribes	1500
Culver School Dist. #4	49
Deschutes Valley Water	11
Interior Elevator	17
Jefferson County	75
Jefferson County Co-Op	18
Jefferson County Educational Service Dist.	375
Madras City	29
Mountain View Hospital	120
North Unit Irrigation Dist.	25
Portland General Eoectric	35
Pacific Power and Light	10
Tompsett Hogan Mfg.	10
Gourmet Food Products	152
	2624